

that if I talk much longer, they are going to fall asleep, they are so tired. We all very much appreciate, deeply appreciate what they do.

I have often said that the most noble human endeavor is service—service to church, to community, to mankind, service to whatever makes the most sense to us as human beings. A lot of us who run for public office get some of the psychic rewards of service. We see our names in newspapers and on TV. Usually that is good, not always but usually.

However, the folks who work in the Senate, on Joint Tax and elsewhere, work harder. And they don't get public recognition for what they do. They are the real servants. They are the ones who really provide the most noble kind of service. I know I speak for everyone listening, for everyone else who stops and thinks about these things if only for a nanosecond, when I say how true that last statement is. They are the most wonderful folks. I take my hat off to all of them.

I yield the floor.

Mr. GRASSLEY. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. MCCONNELL. Mr. President, I, too, congratulate Chairman GRASSLEY and Senator BAUCUS for their great work in moving this JOBS bill to completion. I certainly express the hope that once the House acts, we will be able to go to conference in the normal way that legislation is handled and get this important piece of legislation on the President's desk at the earliest possible time to prevent further penalties from being levied against our companies here in the United States.

AMENDMENT NO. 3143, AS MODIFIED

Mr. GRASSLEY. Mr. President, I ask unanimous consent, notwithstanding the adoption of amendment No. 3143, that the modification which is at the desk be agreed to.

The PRESIDING OFFICER. Without objection, it is so ordered.

The amendment (No. 3143), as modified, was agreed to, as follows:

“(ii) there shall be disregarded any item of income or gain from a transaction or series of transactions a principal purpose of which is the qualification of a person as a person described in this paragraph.

“(C) RELATED PERSON.—For purposes of this paragraph, the term ‘related person’ has the meaning given such term by section 954(d)(3).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

On page 335, strike lines 4 through 10, and insert the following:

(2) LEASES TO FOREIGN ENTITIES.—In the case of tax-exempt use property leased to a tax-exempt entity which is a foreign person

or entity, the amendments made by this section shall apply to taxable years beginning after January 31, 2004, with respect to leases entered into on or before November 18, 2003.

Mr. SMITH. Mr. President, I rise today to praise the Senate for its passage of S. 1637, the Jumpstart Our Business Strength Act, which includes my provision lowering the corporate tax rate on repatriated profits. In one short year, this provision will bring \$400 billion into our economy. This money is going to create over 650,000 new jobs and get our economy moving again. At the same time, it's going to help reduce the federal deficit.

I believe this is one of the most important provisions of the JOBS Act regarding job growth and strengthening our economy. This provision would require that repatriated funds be reinvested in the United States for hiring workers and worker training, infrastructure, R&D, capital investment, or financial stabilization for the purposes of job retention or creation. It is my understanding that the concept of financial stabilization, for this purpose, encompasses use of the repatriated funds to repay debt of the U.S. parent corporation. Use of these funds to pay down debt is a qualified use for purposes of the provision. In fact, debt repayment will strengthen U.S. corporate balance sheets, which will improve a company's ability to employ and hire workers.

I thank the chairman for his strong support of this repatriation provision and look forward to swift action by the House.

MORNING BUSINESS

The PRESIDING OFFICER. The Senator from Virginia is recognized.

IRAQI PRISONERS

Mr. WARNER. Mr. President, the distinguished majority leader, Senator DASCHLE, Senator LEVIN, and I have been working with the Department of Defense regarding additional photos relative to the tragic case of the treatment of Iraqi prisoners by U.S. personnel, military and otherwise. We have reached a decision with the total cooperation of the Department of Defense whereby those pictures will be brought to Senate S-407 tomorrow. There will be a representative from the Department there to help Members work their way through such pictures as they wish to examine from 2 to 5, at which time the pictures and everything will be returned to the Department since the Department will maintain constant custody of those, that evidentiary material throughout the time.

I ask unanimous consent the letter Senator LEVIN and I have sent to the Department regarding viewing and inspection of this material—all Senators are eligible, no staff—be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

U.S. SENATE

COMMITTEE ON ARMED SERVICES,
Washington, DC, May 11, 2004.

Hon. DONALD H. RUMSFELD,
Secretary of Defense, Washington, DC.

DEAR MR. SECRETARY: We request the Department of Defense provide the Committee on Armed Services an opportunity to review the photos and videos regarding the abuse of prisoners at Abu Ghraib prison in Iraq. Further, it is our intent to extend this opportunity to all Members of the United States Senate.

These materials should be brought to the Senate for review, but will remain under the control of the Defense Department. At no time will the Committee, the Senate, or any Member or employee thereof, take custody of, or assume responsibility for, these materials. A Defense Department official will return these materials to the Pentagon after the materials have been reviewed by Members, subject to our subsequent recall if necessary.

Committee staff will coordinate the details of this request directly with your office.

Sincerely,

CARL LEVIN,
Ranking Member
JOHN W. WARNER,
Chairman.

TRIBUTE TO RICHARD C. CRAWFORD

Mr. FRIST. Mr. President, I rise today to pay tribute to Richard C. Crawford who retires June 1 following a career devoted to public power, in the Tennessee Valley, that spans four decades. Mr. Crawford's retirement as president and chief executive officer of the Tennessee Valley Public Power Association, and before that as a vice president for the Tennessee Valley Authority, brings to a close a distinguished career of advocacy for public power.

Dick Crawford's contributions to public power are recognized not only in Tennessee and in the Tennessee Valley region, but across the entire country. While at TVA he was responsible for technological improvements to the utility's transmission system that resulted in enhanced electric reliability. He was also a leader in the development TVA's highly acclaimed energy conservation and efficiency programs, which were modeled by other electric utilities around the Nation. He worked with distributors of TVA power to overhaul the power contracts and helped introduce innovative pricing and economic development products, including one of the first and largest real-time pricing programs, and incentive rates to help attract industry to the Tennessee Valley.

Mr. Crawford's contributions to public power continued when he joined the staff of TVPPA in 1994. Initially, he served as director of power supply services before becoming acting executive director, and later president and chief executive officer. The knowledge he gained at TVA about the Valley's unique power supply needs and the distributors who deliver the power to the Valley's 8.3 million consumers made him a perfect choice to head TVPPA during a critical time in its history.